

**TOWN OF ARNAUDVILLE, LOUISIANA
VOLUNTEER FIRE DEPARTMENT**

Compiled Financial Statements

Year Ended June 30, 2013

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
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Arthur R. Mixon, CPA*
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Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®
James R. Roy, CPA
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Alan M. Taylor, CPA
Kelly M. Doucet, CPA
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Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dauzat, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA
Brad E. Kolder, CPA, JD
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Retired:
Conrad O. Chapman, CPA* 2006

* A Professional Accounting Corporation

OFFICES

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WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Honorable Kathy Richard, Mayor
And Members of the Board of Aldermen
Town of Arnaudville, Louisiana

We have compiled the accompanying statement of assets, liabilities, and net assets — cash basis of the Volunteer Fire Department of the Town of Arnaudville, Louisiana (a nonprofit organization) as of June 30, 2013 and the related statement of revenues, expenses and other changes in net assets— cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC
Certified Public Accountants

Lafayette, Louisiana
December 19, 2013

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF ARNAUDVILLE, LOUISIANA
VOLUNTEER FIRE DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
June 30, 2013

ASSETS

CURRENT ASSETS

Cash-Washington State Bank	\$ 4,179
Cash-MMDA Account	25,334
TOTAL CURRENT ASSETS	<u>29,513</u>

FIXED ASSETS

Equipment	12,567
Less: Accumulated Depreciation	<u>(4,895)</u>
TOTAL FIXED ASSETS, NET	<u>7,672</u>

TOTAL ASSETS	<u>\$ 37,185</u>
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LIABILITIES AND NET ASSETS

LIABILITIES	\$ -
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NET ASSETS

Temporarily Restricted	7,672
Unrestricted	<u>29,513</u>

TOTAL NET ASSETS	<u>37,185</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 37,185</u>
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See Accountants' Report.

TOWN OF ARNAUDVILLE, LOUISIANA
VOLUNTEER FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENSES AND OTHER CHANGES IN NET ASSETS - CASH BASIS
Year Ended June 30, 2013

UNRESTRICTED NET ASSETS

PUBLIC SUPPORT

Fire District No. 5- St. Landry Parish	\$ 16,295
Town of Arnaudville	3,072
Miscellaneous	<u>1,124</u>

TOTAL SUPPORT	<u>20,491</u>
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EXPENSES

PROGRAM EXPENSES

Auto fuel	1,827
Depreciation	2,160
Miscellaneous	1,155
Pest control	258
Repairs and Maintenance	3,485
Salaries	2,550
Supplies	4,706
Telephone	1,015
Uniforms	1,080
Utilities	2,765
Waste disposal	<u>861</u>

TOTAL EXPENSES	<u>21,862</u>
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OTHER INCOME

Interest income	<u>73</u>
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DECREASE IN NET ASSETS	(1,298)
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NET ASSETS, BEGINNING OF YEAR	<u>38,483</u>
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NET ASSETS, END OF YEAR	<u>\$ 37,185</u>
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See Accountants' Report.